

Reporting Agency's Threshold:

Agency Code/Name: 24/ Office of Personnel

Reporting Period: FY 2004

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Instructions: Explain the differences on the left in terms of the following categories:

(1) Confirm Rptg (2) Acctg Method Diff (3) Acctg/Rptg Error (4) Timing Diff (5)

B A L A N C E					1 - Confirm Rptg (X)	2 - Acctg Method Diff (X) ***	3 - Acctg./Rptg Error **	4 - Timing Diff Use CY or PY to indicate impacted reporting year	5 - Unknown/ Unreconciled
TP	RC	Reporting Agency	Trading Partner	Material Diff					
14	22	\$1,203,719,920.74	\$0.00	\$1,203,719,920.74	X				
57	22	\$5,878,190,936.49	\$0.00	\$5,878,190,936.49				5,878,190,936.49	CY
97	24	\$380,963,566.54	\$1,038,695,798	(\$657,732,231.46)				300,732,231.46	PY
20	01	\$29,424,298,390.57	\$28,837,565,513	\$586,732,877.57			586,732,877.57		
12	26	\$1,297,669,326.30	\$0.00	\$1,297,669,326.30	X				
18	26	\$3,918,776,807.94	\$0.00	\$3,918,776,807.94		X			
60	26	\$4,247,010,246.37	\$1,977,776,001.58	\$2,269,234,244.79					(250,000,000.00)
75	26	\$0.00	\$345,000,000.00	(\$345,000,000.00)					

** Identify the amount of accounting error attributable to reporting agency.

CY=Current Year

PY=Prior Year

TP	RC	*** Basis of Accounting Methodology Used by the Agency
18	26	Agency does not account for future actuarial liability.

FY 2004 CFO Representations for
Federal Intragovernmental Activity and Balances

Mark in Green Areas Only

Agency Name	
2-Digit Agency Code	

INSTRUCTIONS: Next to each category enter "Yes" , "No" or "N/A" to indicate whether criteria has been met. Also, enter explanations for exceptions (briefly) <i>(Please refer to the requirements stated in TFM Sec.4060.70)</i>	<u>"Yes"</u> or <u>"No"</u> or <u>"N/A"</u>	Reason for Exceptions
Section I. General Intragovernmental Reporting Results		
A. Is consistency maintained between the audited Required Supplemental Information (RSI) and the Closing Package Intragovernmental RSI Schedules? If not, please provide an explanation.		
A.1. Is consistency maintained between the Audited Financial Statement line items and the Closing Package line items? If not, please provide an explanation.		
B. Review your agency's activity reported under trading partner "00". Indicate how much of this activity relates to business conducted with highly classified agencies. Dollar Amount \$_____.		
C. Did all of your trading partners report Closing Package Intragovernmental activity/balances? If not, list those Federal program agencies that did not report Closing Package Intragovernmental activity/balances.		
D. Look at the IRAS generated Closing Package Material Differences Report given to you by FMS. List those agencies which you did not contact or pursue because of one reason or another concerning material differences.		
E. Disclose your agency's intragovernmental trading partner materiality difference threshold. This was given to you by FMS. Threshold Amount \$_____.		
F. Is fourth quarter data submission versus Closing Package reporting difference greater than 10% of total activity? If so, disclose any differences greater than 10%.		
G. Did your independent auditors propose any adjustments? If so, list any auditor's adjustments waived by management.		
Section II. Explanation of Closing Package Differences		
Look at the IRAS generated Closing Package Intragovernmental Material Differences Report given to you by FMS. Based on the material differences indicated on the left hand side of the form, complete the reasons for these differences which is on the right hand side of the same form. Attach the completed Closing Package Intragovernmental Material Differences Report to the CFO Representations and submit to FMS.		